

CHAPTER 187

INSOLVENT BANKS—REMISSION OF TAXES

S. F. 67

AN ACT to amend section seven thousand four g-1 (7004-g1) of the 1935 code of Iowa, relating to the remission of unpaid taxes on stock of insolvent banks.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seven thousand four-g one (7004-g1) of
2 the 1935 code of Iowa, be amended by adding a comma following the
3 word "stock" in line five (5) of said section and inserting the words
4 "surplus and undivided profits".

Senate File 67. Approved March 24, 1937.

CHAPTER 188

BOARDS OF REVIEW

S. F. 160

AN ACT to amend section seventy-one hundred twenty-nine-e one (7129-e1), code, 1935, relating to the revaluation and reassessment of real estate in other than real estate taxing years and providing for the regular meetings of the board of review and petitions for relief by any aggrieved taxpayer; and to amend subparagraph one (1), section sixty-nine hundred forty-three-c twenty-seven (6943-c27); and to amend subparagraph six (6), section sixty-nine hundred forty-three-c twenty-seven (6943-c27); and to amend subparagraph nine (9), section sixty-nine hundred forty-three-c twenty-seven (6943-c27); and to repeal subparagraph nine-a (9a), section sixty-nine hundred forty-three-c twenty-seven (6943-c27), code, 1935.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seventy-one hundred twenty-nine-e one
2 (7129-e1), code, 1935, be and the same is hereby amended by striking
3 out the comma (,) following the word "review", in line four (4) of
4 said section, and inserting the following: "to meet at the times pro-
5 vided in section seventy-one hundred twenty-nine (7129), and", after
6 said word "review".

1 SEC. 2. That section seventy-one hundred twenty-nine-e one (7129-
2 e1), code, 1935, be and the same is hereby amended by striking out
3 the period (.) following the word "thereof", in line eight (8) of said
4 section, and inserting in lieu of said period a comma (,) and adding
5 thereafter the following: "and any aggrieved tax payer may petition
6 for a revaluation of his property, but no reduction or increase shall
7 be made for prior years."

1 SEC. 3. That section seventy-one hundred twenty-nine-e one (7129-
2 e1), code, 1935, be and the same is hereby amended by striking all of
3 that portion of the last sentence thereof following the word "appeal",
4 in line twenty-two (22) of said section, and inserting in lieu of the
5 portion so stricken the following: "to the district court within the
6 same time and in the same manner as provided in section seventy-one
7 hundred thirty-three (7133)."

1 SEC. 4. That subparagraph one (1), section sixty-nine hundred
2 forty-three-c twenty-seven (6943-c27), code, 1935, be amended by